	Data Dictionary					
	Dataset Name	B-4A, Adjusted Gross Income Class Comparison, All Filing Statuses				
		Adjusted gross income class statistics combined for all filing statuses for California residents personal income tax return data. For more information by				
	Dataset Description	taxable year , see https://www.ftb.ca.gov/aboutftb/plans_reports.shtml, Annua	taxable year, see https://www.ftb.ca.gov/aboutftb/plans_reports.shtml, Annual Report, Table B-4A and B-2.			
	Dataset Update Frequency	Annually				
Column						
Number	Data Field Name	Data Field Description	Data Field Type	API Field Name		
1	ID	Row identifier.	Number	id		
		Taxable year for which tax returns were filed in a number format that can be				
2	Taxable Year	used to filter and sort, as well as display in charts.		taxable_year		
3	Year Time Date	Adjusted gross income classification (AGIC) is the category of taxpayers whose	Time and Date	year_time_date		
4	AGIC	income falls within a specified CA adjusted gross income range.	Text	agic		
5	All Returns	Number of California taxable and nontaxable returns filed for the tax year.		all_returns		
6	Taxable Returns	Number of California tax returns subject to tax.	Number	taxable_returns		
		Federal Adjusted Gross Income (AGI) is an individual's total gross income minus		_		
7	Federal AGI	specific deductions or adjustments.	Number	federal_agi		
		California adjustments include adjustments to federal income. These include items such as unemployment compensation, social security benefits, railroad				
		retirement benefits, California lottery winnings, IRA distributions and net				
8	California Adjustments	operating loss carryovers.	Number	california_adjustments		
9	California AGI	Income before California deductions.	Number	california_agi		
10	California Deductions	California deductions include itemized or standard deductions.	Number	california_deductions		
11	Taxable Income	Income subject to California personal income tax.	Number	taxable_income		
12	Total Tax Liability	Tax California taxpayers are obligated to pay.	Number	total_tax_liability		
	Returns With Wages and					
13	Salaries	Number of returns w/wages and salaries reported.	Number	returns_with_wages_and_salaries		
14	Wages And Salaries	Amount of wages and salaries reported.	Number	wages_and_salaries		
15		Number of returns w/taxable interest.		returns_with_taxable_interest		
16	Taxable Interest	Amount of taxable interest reported.	Number	taxable_interest_		
	Returns With Taxable					
17	Dividends	Number of returns w/taxable dividends.		returns_with_taxable_dividends		
18	Taxable Dividends	Amount of taxable dividends reported.	Number	taxable_dividends		

	Returns With Taxable			
19	Pensions And Annuities	Number of returns w/taxable pensions and annuities.	Number	returns_with_taxable_pensions_and_annuities
	Taxable Pensions And			
20	Annuities	Amount of taxable pension and annuities reported.	Number	taxable_pensions_and_annuities
	Returns With Business			
21	Income Profit	Returns w/business income profit reported.	Number	returns_with_business_income_profit
22	<b>Business Income Profit</b>	Amount of California business income profit reported.	Number	business_income_profit
	Returns With Business			
23	Income Loss	Number of returns w/business income loss reported.	Number	returns_with_business_income_loss
24	Business Income Loss	Amount of California business income loss reported.	Number	business_income_loss
	Returns With Net Sale Of			
25	Capital Assets Profit	Number of returns w/net sale of capital assets profit reported.	Number	returns_with_net_sale_of_capital_assets_profit
	Net Sale Of Capital Assets			
26	Profit	Amount of net sale of capital assets profit reported.	Number	net_sale_of_capital_assets_profit
	Returns With Net Sale Of			
27	•	Number of returns w/net sale of capital assets loss.	Number	returns_with_net_sale_of_capital_assets_loss
	Net Sale Of Capital Assets			
28	Loss	Amount of net sale of capital assets loss reported.	Number	net_sale_of_capital_assets_loss_
	Returns With Rents And			
29	Royalties Profit	Number of returns w/rents and royalties profit.	Number	returns_with_rents_and_royalties_profit
30	Rents And Royalties Profit	Amount of rents and royalties profit reported.	Number	rents_and_royalties_profit
	Returns With Rents And			
31	Royalties Loss	Number of returns w/rents and royalties loss.	Number	returns_with_rents_and_royalties_loss
32	Rents and Royalties Loss	Amount of rents and royalties loss reported.	Number	rents_and_royalties_loss
	Returns With Partnerships			
33	and S-Corp Gain	Number of returns w/partnerships and S Corporation gain.	Number	returns_with_partnerships_and_s-corp_gain
		Amount of partnerships and S Corporation gain reported. When an individual		
		return reported income from two or more partnerships or S Corporations, all of		
		the partnership and S corporation incomes, profits were combined and the		
34		resulting gain was recorded.	Number	partnerships_and_s-corp_gain
	Returns With Partnerships			
35	and S-Corp Loss	Number of returns w/partnerships and S Corporation loss.	Number	returns_with_partnerships_and_s-corp_loss
		Amount of partnerships and S Corporation loss reported. When an individual return reported income from two or more partnerships or S Corporations, all of		
		the partnership and S corporation incomes, profits and losses were combined		
36	Partnerships and S-Corp Loss	and the resulting loss was recorded.	Number	partnerships_and_s-corp_loss

	Returns With Estates and			
37	Trusts Gain	Number of returns w/estates and trusts gain.	Number	returns_with_estates_and_trusts_gain
38	Estates and Trusts Gain	Amount of estates and trusts gain reported.	Number	estates_and_trusts_gain
	Returns With Estates And			
39	Trusts Loss	Number of returns w/estates and trusts loss.	Number	returns_with_estates_and_trusts_loss
40	Estates And Trusts Loss	Amount of estates and trusts loss reported.	Number	estates_and_trusts_loss
	Returns With Farm Income			
41	Profit	Returns w/farm income profit.	Number	returns_with_farm_income_profit
42	Farm Income Profit	amount of farm income profit reported.	Number	farm_income_profit
	Returns With Farm Income			
43	Loss	Number of returns w/farm income loss.	Number	returns_with_farm_income_loss
44	Farm Income Loss	Amount of farm income loss reported.	Number	farm_income_loss
	Returns With All Other			
45	Federal Income Sources Profit	Number of returns w/all other federal income sources profit.	Number	returns_with_all_other_federal_income_sources_profit
		amount of all other federal income sources profit includes income for the		
	All Other Federal Income	disposition of non capital assets, alimony, miscellaneous income, social security		
46	Sources Profit	and unemployment income, income from state and local income tax refunds, and taxable IRA income.	Number	all_other_federal_income_sources_profit
40	Jources Front	and taxable in trinoome.	Number	all_other_rederal_income_sources_profit
	Returns With All Other			
47	Federal Income Sources Loss	Number of returns w/all other federal income sources loss.	Number	returns_with_all_other_federal_income_sources_loss
7/	rederar income sources coss	Transcr of fetalitis wall other rederal moonle sources loss.	Number	returns_with_aii_other_rederai_income_sources_ioss
	All Other Federal Income	Amount of all other federal income sources loss includes net loss for the		
48	Sources Loss	disposition of non capital assets, miscellaneous income and noncapital assets.	Number	all_other_federal_income_sources_loss
49	<b>Returns With Total Income</b>	Number of returns w/total income.	Number	returns_with_total_income
50	Total Income	Amount of total income reported.	Number	total_income
	Datuma With Individual			
F1	Returns With Individual Retirement Plan	Number of returns reporting individual retirement plan contributions to Individual Retirement Accounts and Spousal Individual Retirement Accounts.	Ni. was la la w	waterway with individual waterways at plan
51	Retirement Plan	Amount of individual retirement plan contributions to Individual Retirement	Number	returns_with_individual_retirement_plan
52	Individual Retirement Plan	Accounts and Spousal Individual Retirement Accounts.	Number	individual_retirement_plan
	Returns With Student Loan	·		- 1
53	Interest	Number of returns w/student loan interest.	Number	returns_with_student_loan_interest
54	Student Loan Interest	Amount of student loan interest deductions reported.	Number	student_loan_interest
	Returns With Tuition And	·		
55	Fees	Number of returns w/tuition and fees.	Number	returns_with_tuition_and_fees
56	Tuition And Fees		Number	tuition_and_fees
	1	I.	I.	_ <del>_</del>

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57	Returns With Moving Expense	Number of returns w/moving expense deduction.	Number	returns_with_moving_expense
58	Moving Expense	Amount of moving expense deducted.	Number	moving_expense
	Returns With Half Self-			
59	<b>Employment Tax</b>	Number of returns w/self-employment tax.	Number	returns_with_half_self-employment_tax
60	Half Self-Employment Tax	Amount of self-employment tax reported.	Number	half_self-employment_tax
	Returns With Self-Employed			
61	Health Insurance	Number of returns w/self-employed health insurance.	Number	returns_with_self-employed_health_insurance
	Self-Employed Health			
62	Insurance	Amount of self-employed health insurance reported.	Number	self-employed_health_insurance
	Returns With Self-Employed			
63	Retirement Plan	Number of returns w/self-employed retirement plans.	Number	returns_with_self-employed_retirement_plan
	Self-Employed Retirement			
64	Plan	Amount of self-employed retirement plans reported.	Number	self-employed_retirement_plan
	Returns With Penalty On			
65	Early Withdrawal of Savings	Number of returns w/penalty on early withdrawal of savings.	Number	returns_with_penalty_on_early_withdrawal_of_savings
	Penalty on Early Withdrawal			
66	of Savings	Amount of penalty on early withdrawal of savings.	Number	penalty_on_early_withdrawal_of_savings
67	Returns With Alimony Paid	Number of returns w/alimony paid.	Number	returns_with_alimony_paid
68	Alimony Paid	Amount of alimony paid.	Number	alimony_paid
	Returns With Domestic			
69	Production	Number of returns w/domestic production.	Number	returns_with_domestic_production
70	Domestic Production	Amount of domestic production reported.	Number	domestic_production
	Returns With Total			
71	Adjustments	Number of returns w/total adjustments.	Number	returns_with_total_adjustments
		Amount of total adjustments include amounts for IRA exclusion, moving expense, alimony paid, half self-employment tax, self-employed health insurance plan exclusion, self-employed retirement plan exclusion, and the		
72	Total Adjustments	penalty on early withdrawal of savings.	Number	total_adjustments
	Returns With Total California			
73	Subtractions	Number of returns w/total California subtractions.	Number	returns_with_total_california_subtractions
74	Total California Subtractions	Amount of total California subtractions.	Number	total_california_subtractions

	Returns With Total California			
75	Additions	Number of returns w/total California additions.	Number	returns_with_total_california_additions
76	<b>Total California Additions</b>	Amount of total California addition.	Number	total_california_additions
	<b>Returns With Medical</b>			
77	Expenses	Number of returns w/medical expense deductions.	Number	returns_with_medical_expenses
78	Medical Expenses	Amount of medical expenses deducted.	Number	medical_expenses
	<b>Returns With State and Local</b>			
79	Income Taxes	Number of returns w/state and local income taxes.	Number	returns_with_state_and_local_income_taxes
80	State and Local Income Taxes	Amount of state and local income taxes deducted.	Number	state_and_local_income_taxes
	<b>Returns With Real Estate</b>			
81	Taxes	Number of returns w/real estate tax deductions.	Number	returns_with_real_estate_taxes
82	Real Estate Taxes	Amount of real estate taxes deducted.	Number	real_estate_taxes
	<b>Returns With Personal</b>			
83	Property Taxes	Number of returns w/personal property taxes.	Number	returns_with_personal_property_taxes
84	<b>Personal Property Taxes</b>	Amount of personal property taxes deducted.	Number	personal_property_taxes
85	<b>Returns With Other Taxes</b>	Number of returns w/other taxes.	Number	returns_with_other_taxes
86	Other Taxes	Amount of other taxes deducted.	Number	other_taxes
87	<b>Returns With Total Taxes</b>	Number of returns w/total taxes.	Number	returns_with_total_taxes
88	Total Taxes	Amount of total taxes deducted.	Number	total_taxes
	Returns With Mortgage			
89	Interest	Number of returns w/mortgage interest.	Number	returns_with_mortgage_interest
90	Mortgage Interest	Amount of mortgage interest deducted.	Number	mortgage_interest
	<b>Returns With Points and</b>			
91	Investment Interest	Number of returns w/points and investment interest.	Number	returns_with_points_and_investment_interest
	Points and Investment			
92	Interest	Amount of points and investment interest deducted.	Number	points_and_investment_interest
93	Returns With Total Interest	Number of returns w/total interest.	Number	returns_with_total_interest
94	Total Interest	Amount of total interest deducted.	Number	total_interest
	Returns With Cash Or Check			
95	Contributions	Number of returns w/cash/check contributions.	Number	returns_with_cash_or_check_contributions
96	Cash Or Check Contributions	Amount of cash/check contributions deducted.	Number	cash_or_check_contributions
	Returns With Non-cash			
97	Contributions	Number of returns w/non-cash contributions.	Number	returns_with_non-cash_contributions
98	Non-cash Contributions	Amount of non-cash contributions deducted.	Number	non-cash_contributions

	Returns With Contribution			
99	Carryover	Returns w/contribution carryover.	Number	returns_with_contribution_carryover
100	Contribution Carryover	Amount of contribution carryover deducted.	Number	contribution_carryover
	Returns With Total			
101	Contributions	Returns w/total contributions.	Number	returns_with_total_contributions
102	Total Contributions	Amount of total contributions deduction. Total Contributions is less than the total of cash, noncash, and carryover contributions because the tax code limits deductions that exceed specified percentages of adjusted gross income.	Number	total_contributions
103	Returns With Casualty and Theft Losses	Number of returns w/casualty and theft losses. The net operating loss deductions were suspended, w/the exception of disaster losses, for tax years 2008-2011. The carryover percentage and period vary depending on when the loss was incurred. The definition of a qualified taxpayer varied from 2008-2010.	Number	returns_with_casualty_and_theft_losses
104	Casualty and Theft Losses	Amount of casualty and theft losses deducted. The net operating loss deductions were suspended, w/the exception of disaster losses, for tax years 2008-2011. The carryover percentage and period vary depending on when the loss was incurred. The definition of a qualified taxpayer varied from 2008-2010.	Number	casualty_and_theft_losses
	Returns With All Other			
105	Deductions		Number	returns_with_all_other_deductions
106	All Other Deductions	Amount of all other deductions include unreimbursed employee expenses, union dues, employment education expenses, handicap repairs, gambling losses and other miscellaneous deductions that exceed two percent of adjusted gross income.	Number	all_other_deductions
	Returns With Total Federal			
107	Itemized Deductions	Number of returns w/total federal itemized deductions.	Number	returns_with_total_federal_itemized_deductions
	Total Federal Itemized			
108	Deductions	Amount of total federal itemized deductions.	Number	total_federal_itemized_deductions
109	Returns With California Adjust to Fed Itemized Deductions	Number of returns w/California adjustment to federal itemized deductions.	Number	returns_with_california_adjust_to_fed_itemized_deductions
	California Adjust to Fed	, , , , , , , , , , , , , , , , , , ,	r valing of	
110	Itemized Deductions	Amount of California adjustment to federal itemized deductions.	Number	california_adjust_to_fed_itemized_deductions
	Returns With California	,		
111	Itemized Deductions	Number of returns w/California itemized deductions.	Number	returns_with_california_itemized_deductions
	California Itemized			
112	Deductions	Amount of California itemized deductions.	Number	california_itemized_deductions

	Returns With California			
113	Standard Deductions	Number of returns w/California standard deductions.	Number	returns_with_california_standard_deductions
	California Standard			
114	Deductions	Amount of California standard deductions.	Number	california_standard_deductions
	Returns With Personal			
115	Exemption Credit	Number of returns w/personal exemption credit.	Number	returns_with_personal_exemption_credit
116	Personal Exemption Credit	Amount of personal exemption credit.	Number	personal_exemption_credit
	Returns With Dependent			
117	<b>Exemption Credit</b>	Number of returns w/dependent exemption credit.	Number	returns_with_dependent_exemption_credit
118	<b>Dependent Exemption Credit</b>	Amount of dependent exemption credit.	Number	dependent_exemption_credit
	Returns With Senior Or Blind			
119	Exemption Credit	Number of returns w/senior/blind exemption credit.	Number	returns_with_senior_or_blind_exemption_credit
	Senior Or Blind Exemption			
120	Credit	Amount of senior/blind exemption credit.	Number	senior_or_blind_exemption_credit
	Returns With Total			
121	Exemption Credit	Number of returns w/total exemption credit.	Number	returns_with_total_exemption_credit
122	Total Exemption Credit	Amount of total exemption credit.	Number	total_exemption_credit
	Returns With Other State Tax			
123	Credit	Number of returns w/other state tax credit.	Number	returns_with_other_state_tax_credit
124	Other State Tax Credit	Amount of other state tax credit.	Number	other_state_tax_credit
	Returns With Total Special			
125	Credit	Number of returns w/total special credit.	Number	returns_with_total_special_credit
126	Total Special Credit	Amount of total special credit.	Number	total_special_credit
127		Number of returns w/renter's credit.	Number	returns_with_renter's_credit
128	Renter's Credit	Amount of renter's credit.	Number	renter's_credit
	Returns With G-1 Tax 5870A	10.4. /		
129	Tax	Number of returns w/G-1 tax/5870A tax.	Number	returns_with_g-1_tax_5870a_tax
130	G-1 Tax 5870A Tax	Amount of G-1 tax/5870A tax.	Number	g-1_tax_5870a_tax
	Returns With Alternative			
131	Minimum Tax	Number of returns w/alternative minimum tax.	Number	returns_with_alternative_minimum_tax
132	Alternative Minimum Tax	Amount of alternative minimum tax.	Number	alternative_minimum_tax
400	Returns With Mental Health	Niveshou of votives who had books for	N	Land and Market Brooks to
133	Tax	Number of returns w/mental health tax.	Number	returns_with_mental_health_tax
134	Mental Health Tax	Amount of mental health tax.	Number	mental_health_tax

	Returns With Other Taxes			
135	And Credit Recapture	Number of returns w/other taxes and credit recapture.	Number	returns_with_other_taxes_and_credit_recapture
	Other Taxes And Credit			
136	Recapture	Amount of other taxes and credit recapture.	Number	other_taxes_and_credit_recapture
137	Returns With Taxes Withheld	Number of returns w/taxes withheld.	Number	returns_with_taxes_withheld
138	Taxes Withheld	Amount of taxes withheld.	Number	taxes_withheld
	Returns With Estimated Taxes			
139	Paid	Number of returns w/estimated taxes paid.	Number	returns_with_estimated_taxes_paid
140	Estimated Taxes Paid	Amount of estimated taxes paid.	Number	estimated_taxes_paid
	Returns With Excess State			
141	Disability Insurance	Number of returns w/excess state disability insurance (SDI).	Number	returns_with_excess_state_disability_insurance
	Excess State Disability			
142	Insurance	Amount of excess state disability insurance (SDI).	Number	excess_state_disability_insurance
		Number of returns w/child and dependent care credit. The credit was refundable		
143	Dependent Care Credit	until the law changed in 2011.	Number	returns_with_child_and_dependent_care_credit
		Amount of child and dependent care credit. The credit was refundable until the		
144	Credit	law changed in 2011.	Number	child_and_dependent_care_credit
	' '	Number of returns w/overpayment.	Number	returns_with_overpayment
146		Amount of overpayment.	Number	overpayment
	Returns With Credit to Next			
147		Number of returns w/credit to next year's tax.	Number	returns_with_credit_to_next_year's_tax
148		Amount of credit to next year's tax.	Number	credit_to_next_year's_tax
	Returns With Total Voluntary			
149	Contributions	Number of returns w/total voluntary contributions.	Number	returns_with_total_voluntary_contributions
		A considerated and other constitutions	l	
150			Number	total_voluntary_contributions
151			Number	returns_with_refund
152	11010111	Amount of refunds.	Number	refund
153		Number of returns w/tax due.	Number	returns_with_tax_due
154	Tax Due Returns With Remittance	Amount of tax due.	Number	tax_due
155		Number of returns w/remittance payments.	Number	returns_with_remittance_payments
156	-	Amount of cash or check remitted w/the return.	Number	remittance
120	nemittance	ATTIONITY OF CASH OF CHECK FEITHLESS WITHE TERRITY.	Indilibel	remittance

**Additional Details:** 

- 1. Lower case "a" means the number cannot be disclosed due to state privacy rules, but is included in the total.
- 2. Due to tax law changes over time and variations in tax forms, some of the data may not be comparable.